



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Simon Enwia
DOCKET NO.: 18-44334.001-R-1
PARCEL NO.: 10-10-418-034-0000

The parties of record before the Property Tax Appeal Board are Simon Enwia, the appellant(s), by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,119
IMPR.: \$34,615
TOTAL: \$39,734

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 56-year-old, multi-level, building of frame and masonry construction containing 2,079 square feet of gross building area. Features of the subject include a partial finished basement, central air conditioning and a two-car garage. The property is situated on 7,061 square feet of land in Niles Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and is filed in the name of Simon Enwia (Enwia) as appellant. In support of this argument, the appellant submitted a settlement statement disclosing: the subject property was purchased on September 29, 2017, for \$279,384; the seller

was HSBC Bank USA, National Association as Trustee for Sequoia Mortgage Trust (HSBC); the lender was RFLF, LLC; and the borrower was Flawless Homes, LLC (Flawless). The subject's sale price reflects a market value of \$134.38 per square foot of gross building area including land. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was sold by Sequoia Mortgage Trust (Sequoia) on September 29, 2017; was not transferred between related parties; was advertised and sold by Flawless as realtor; and that the property was not sold due to a foreclosure but was sold using a contract for deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,734. The subject's assessment reflects a market value of \$397,340, or \$191.12 per square foot when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on one suggested comparable sale property and on four suggested equity comparable properties. The board of review evidence also disclosed the subject was sold on December 4, 2018.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics and were based on raw, unadjusted sales data. The appellant reaffirmed the request for an assessment reduction.

The parties waived hearing and requested the Board to decide the appeal on the documentary evidence submitted.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted a settlement statement that the subject was sold in September 2017 by HSBC as Trustee for Sequoia. The settlement statement did not disclose a party entitled purchaser but disclosed Flawless as the borrower. In Section IV of the Petition, the appellant disclosed Sequoia as the seller but Flawless as the realtor. The appeal was filed in the name of Enwia as appellant. No evidence disclosed information how or even whether Enwia was involved in the September 2017 transaction. The board of review submitted documentary evidence that the subject property was sold in December 2018 in the lien year for the instant appeal.

The evidence conflicts as to the identities of the purchaser and the seller, and the dates of the transaction. The burden of proving the assessment should be reduced is on the appellant by a preponderance of the evidence. The appellant has failed to meet this burden.

The appellant argued in rebuttal that the board of review did not submit evidence in support the assessment. This stands the burdens of going forward and of proof by preponderance of the evidence on their head. The appellant failed to submit evidence of a recent sale with consistently identified parties to the transaction and of a consistent sale date. Consequently, the Board finds there is not sufficient evidence of an arm's-length transaction for fair cash value. An assessment reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 19, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, **YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS.** A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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